BAKER & HOSTETLER LLP

45 Rockefeller Plaza

New York, New York 10111 Telephone: (212) 589-4200 Facsimile: (212) 589-4201

David J. Sheehan

Email: dsheehan@bakerlaw.com

Marc E. Hirschfield

Email: mhirschfield@bakerlaw.com

Attorneys for Irving H. Picard, Esq., Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and Bernard L. Madoff

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff-Applicant,

V.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

CERTIFICATE OF SERVICE

I, NIKKI M. LANDRIO, hereby certify that on January 15, 2010, I served true copies of the following:

- Reply Brief In Support Of Trustee's Motion For An Order Upholding Trustee's Determination Denying "Customer" Claims For Amounts Listed On Last Customer Statement, Affirming Trustee's Determination Of Net Equity, And Expunging Those Objections With Respect To The Determinations Relating To Net Equity; and
- Declaration Of Seanna R. Brown In Support Of Trustee's Reply Brief In Support Of The Trustee's Motion For An Order Upholding Trustee's Determination Denying

08-01789-cgm Doc 1775 Filed 01/15/10 Entered 01/15/10 19:19:47 Main Document Pg 2 of 19

"Customer" Claims For Amounts Listed On Last Customer Statement, Affirming Trustee's Determination Of Net Equity, And Expunging Those Objections With Respect To The Determinations Relating To Net Equity (with Exhibits attached)

upon the interested parties who receive electronic service through ECF, by emailing the interested parties true and correct copies via electronic transmission to the email addresses designated for delivery and/or by placing true and correct copies thereof in sealed packages designated for regular U.S. Mail to those parties as set forth on the attached Schedule A.

Dated: New York, New York January 15, 2010

s/Nikki M. Landrio

NIKKI M. LANDRIO

SCHEDULE A

Internal Revenue Service District Director 290 Broadway New York, New York 10008

Internal Revenue Service Centralized Insolvency Operation Post Office Box 21126 Philadelphia, PA 19114

U.S. Department of Justice, Tax Division Box 55 Ben Franklin Station Washington, DC 20044

Chapter 7 Trustee

Alan Nisselson, Esq. Windels Marx Lane & Mittendorf, LLP 156 West 56th Street New York, NY 10019

Securities Investor Protection Corporation

Kevin Bell – <u>kbell@sipc.org</u> Josephine Wang – <u>jwang@sipc.org</u>

Securities and Exchange Commission

Alistaire Bambach – <u>bambacha@sec.gov</u>
Alexander Mircea Vasilescu – <u>vasilescua@sec.gov</u>
Terri Swanson – <u>swansont@sec.gov</u>
Israel E. Friedman – <u>friedmani@sec.gov</u>
Preethi Krishnamurthy – krishnamurthyp@sec.gov

United States Attorney for SDNY

Marc Litt – <u>marc.litt@usdoj.gov</u> Lisa Baroni – <u>lisa.baroni@usdoj.gov</u> Natalie Kuehler - natalie.kuehler@usdoj.gov

Counsel to the JPL

Eric L. Lewis – Eric.Lewis@baachrobinson.com

Notices of Appearance

Service via Electronic Notification through ECF Filing

Counsel to Claimants¹

Helen Davis Chaitman, Esq. Phillips Nizer LLP 666 Fifth Avenue New York, NY 10103-0084

Jonathan M. Landers, Esq. Milberg LLP One Pennsylvania Plaza 48th Floor New York, NY 10119

Matthew Gluck, Esq. Milberg LLP One Pennsylvania Plaza 48th Floor New York, NY 10119

Stephen A. Weiss, Esq. Seeger Weiss LLP One William Street New York, NY 10004

Christopher M. Van Dekieft, Esq. Seeger Weiss LLP One William Street New York, NY 10004

Richard L. Braunstein, Esq. Dow Lohnes PLLC 1200 New Hampshire Avenue, NW Suite 800 Washington, DC 20036-6802

David L. Barrack, Esq. Fulbright & Jaworski L.L.P. 666 Fifth Avenue New York, New York 10103

Meredith A. Sharoky, Esq. Fulbright & Jaworski L.L.P. 666 Fifth Avenue New York, New York 10103

¹ Attached as Exhibit 1 is a list of all claimants and their respective counsel.

Brian J. Neville, Esq. Lax & Neville, LLP 1412 Broadway, Suite 1407 New York, New York 10018

Barry R. Lax, Esq. Lax & Neville, LLP 1412 Broadway, Suite 1407 New York, New York 10018

Brian Maddox, Esq. Lax & Neville, LLP 1412 Broadway, Suite 1407 New York, New York 10018

Carole Neville, Esq.
Sonnenschein Nath & Rosenthal LLP
1221 Avenue of the Americas
New York, New York 10020

Jeffrey A. Mitchell, Esq. Gibbons P.C. One Pennsylvania Plaza New York, New York 10119

Jeffrey S. Berkowitz, Esq. Gibbons P.C. One Pennsylvania Plaza New York, New York 10119

Mac Folkenflik, Esq. Folkenflik & McGerity 1500 Broadway, 21st Floor New York, New York 10036

John Oleske, Esq. Herrick, Feinstein LLP 2 Park Avenue New York, New York 10016

David Bernfeld, Esq. Bernfeld, Dematteo & Bernfeld, LLP 600 Third Avenue New York, New York 10016

George Brunelle, Esq. Brunelle & Hadjikow, P.C.

One Whitehall Street, 18th Floor New York, New York 10004

Timothy Kebbe, Esq. Brunelle & Hadjikow, P.C. One Whitehall Street, 18th Floor New York, New York 10004

Sanford P. Rosen, Esq. Rosen & Associates, P.C. 747 Third Avenue New York, New York 10017-2803

Marcy Ressler Harris, Esq. Schulte Roth & Zabel LLP 919 Third Avenue New York, New York 10022

Sahar H. Shirazi, Esq. Schulte Roth & Zabel LLP 919 Third Avenue New York, New York 10022

Brian S. Cohen, Esq. Cohen Law Group, P.C. 301 East 78th Street, Suite 16A New York, New York 10075

Cole Schotz Meisel Forman & Leonard, P.A. 900 Third Avenue, 16th Floor New York, New York 10022

Judith L. Spanier, Esq. Abbey Spanier Rodd & Abrams, LLP 212 East 39th Street New York, New York 10016

James J. Moylan, Esq. James J. Moylan and Associates, P.C. PO Box 775965 Tree Haus 31685 Inca Way Steamboat Springs, CO 80477-5965

Philip Gutsin, Esq. Engel & Gutsin, LLP 170 Old Country Road, Suite 136

Mineola, NY 11501

Karen E. Wagner, Esq. Davis Polk & Wardwell LLP 450 Lexington Avenue New York, NY 10017

Denis J. McInerney, Esq. Davis Polk & Wardwell LLP 450 Lexington Avenue New York, NY 10017

Jonathan D. Martin, Esq. Davis Polk & Wardwell LLP 450 Lexington Avenue New York, NY 10017

David Lustig PO Box 532 Pescadero, CA 94060

Joel I. Gordon Revocable Trust 5723 Waterford Boca Raton, FL 33496

Burton & Elaine Traub ITF Paul, Garry & Kenneth Traub 271 Grand Central Pkwy, Apt. 5L Floral Park, NY 11005

Burton & Elaine Traub 10765 White Aspen Lane Boca Raton, FL 33428

Lawrence Kaufman and Janet Ellen Kaufman 1068 Cornelius Avenue Schenectady, NY 12309

Marlene M. Knopf North 81W 13541 Gulfway Drive Menomonee Falls, WI 53051

Maurice Levinsky 2210 Cherokee Trail Valrico, FL 33594

Jonathan D. Fink

NTC. & Co. FBO Jonathan D. Fink PO Box 173859 Denver, CO 80217

Jonathan D. Fink 4316 Marina City Drive #427 Marina Del Rey, CA 90292

Solomon Turiel NTC. & Co. FBO Solomon Turiel PO Box 173859 Denver, CO 80217

Solomon Turiel 11 Soundview Farm Rd. Weston, CT 06883

Brian S. Appel & Doreen G. Appel 233 Locust Street West Hempstead, NJ 11552

Gertrude I. Gordon Revocable Living Trust 5551 Dunrobin Drive, #4203 Sarasota, FL 34238

Joel Ross Tennis Enterprises Inc. Pension Plan Trust & Joel & Ellen Ross TIC 24 Plymouth Drive Scarsdale, NY 10583

Charles Gervitz 18550 Jamestown Circle Northville, MI 48168

Judith and Daniel Kalman 78 Forest Park Terrace Monroe Township, NJ 08831

Johnson, Pope, Bokor, Ruppel & Burns, LLP 911 Chestnut Street Clearwater, FL 33757-1368 Angelina E. Lim, Esq. Michael C. Cronin, Esq.

Morrison Cohen LLP

909 Third Avenue New York, NY 10022 Fred H. Perkins, Esq. Joseph T. Moldovan, Esq. Michael R. Dal Lago, Esq.

Brown Rudnick LLP Seven Times Square New York, NY 10036 David Molton, Esq. Martin S. Siegal, Esq.

Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 Stephen Fishbein, Esq. James Garrity, Esq.

Dewey & LeBouef LLP 1301 Avenue of the Americas New York, NY 10019-6092 Seth C. Farber, Esq. James P. Smith III, Esq. Kelly A. Librera, Esq.

McCarter & English 245 Park Avenue, 27th Floor New York, NY 10167 Joseph Lubertazzi, Esq.

Bruce S. Schaeffer, Esq. 404 Park Avenue South New York, NY 10016

Kleinberg, Kaplan, Wolff & Cohen, P.C. 551 Fifth Avenue, 18th Fl. New York, NY 10176 David Parker, Esq. Matthew J. Gold, Esq. Jason Otto, Esq.

Goodwin Proctor LLP 53 State Street Boston, MA 02109 Daniel M. Glosband, Esq. David J. Apfel, Esq.

Stanley Dale Cohen, Esq. 41 Park Avenue Suite 17-F New York, NY 10016

Cravath, Swaine & Moore LLP Worldwide Plaza 825 Eighth Avenue New York, NY 10019-7475 Richard Levin, Esq.

Pro Se Claimants

Alan J. Winters 804 Mulberry Lane Bellaire, TX 77401

Hugh de Blacam Holy Ghost Fathers South West Brazil Avenida Alvaro Ramos 251 03058-060 Sao Paulo - SP Brazil

Phyllis Glick 7276 Via Palomar Boca Raton, FL 33433

Cynthia Pattison Germaine 104 Rhododendron Lane Brinnon, WA 98320

Ethel L. Chambers & S. James Chambers 4244 SE Centerboard Ln Stuart, FL 34997

Herbert A. Medetsky 3885 Bedford Avenue Brooklyn, NY 11229

Lawrence R. Velvel Massachusetts School of Law 500 Federal Street Andover, MA 01810

Lawrence R. Velvel 8 Newfound Road Windham, NH 03087

Josef Mittlemann 107 Prospect St. Providence, RI 02906

Just Empire, LLC c/o Josef Mittlemann 107 Prospect St. Providence, RI 02906

Herbert A. Medetsky 3885 Bedford Avenue Brooklyn, NY 11229

Stacey Mathias, Michael Mathias 1722 Coconut Drive Ft. Pierce, FL 4949

Jason Mathias 5965 Madrano Drive Sarasota, FL 34232

Shawn Mathias 135 Pointer Ridge Trail Fayetteville, GA 30214

Gunther Unflat Margaret Unflat 157 Whelan Willie Way Hawley, PA 18428-9805

Lillian Gilden 145 E. 74th Street New York, NY 10021

Marshall W. Krause PO Box 70 San Geronimo, CA 94963

Joseph M. Hughart CPA 208 Main Street Suite 105 Milford, MA 01757

Herbert Gamberg Ruth Gamberg 1600 Cambridge Street Halifax, N.S. B3H 4A6

Canada

Arlene B. Perlis 542 Green Valley Road Paramus, NJ 07652

Marvin Katkin Revocable Trust Marvin Katkin Trustee 2808 Willard Avenue Oceanside, NY 11572

Yolanda Greer 9486 Lantern Bay Circle West Palm Beach, FL 33411

Simon Jacobs 1 West 81st Street New York, NY 10024

Securities & Exchange Commission 100 F Street, N.E. Washington, D.C. 20548

EXHIBIT 1

<u>Claimant Represented by Abbey Spanier Rodd & Abrams, LLP</u> ELEM/Youth in Distress in Israel Inc.

Claimant Represented by Bernfeld, DeMatteo & Bernfeld LLP

Michael Schur Edith A. Schur

Claimant Represented by Brunelle & Hadjikow

James H. Cohen Special Trust Morrie Abramson et al.

Claimant Represented by Cohen Law Group, P.C.

Richard L. Cohen

Claimant Represented by Cole Schotz, Meisel & Leonard

Norman Plotnick

Claimants Represented by Dow Lohnes PLLC

Michael S. Leeds and Andrea R. Leeds

Claimant Represented by Engel and Gutsin, LLP

John J. Ksiez

Claimant Represented by Folkenflik & McGerity

Gutmacher Enterprises, L.P.

Claimants Represented by Fulbright & Jaworski LLP

Myra Perlen Stuart Perlen

Claimant Represented by Gibbons PC

Donald G. Rynne

Claimants Represented by Herrick, Feinstein LLP

A&G Goldman Partnership Pompart LLC Magnify, Inc.

Claimant Represented by James J. Moylan & Associates PC

Richard Most

Claimants Represented by Lax & Neville, LLP

Mary Albanese

Mary Albanese, as trustee for the Dominick Albanese Trust Acct B William Jay Cohen, as Trustee for the William Jay Cohen Trustee Dated 11/14/89 Eleanor P. Cohen, as Trustee for the Eleanor P. Cohen Trustee dated 11/14/89

Jacob Davis

Fammad, LLC

Myron Feuer

Jerome Fox

Selma Fox

Allen Robert Greene

Julia Greene with Allen Robert Greene as Custodian

Bruce P. Hector MD

Howard Kamp

Bonnie Kansler

Matthew S. Kanlser

Marjorie Kleinman

Dale Kleinman

Elliot S. Kaye

Robert Kehlmann, as trustee for the Trust UW William Kehlmann U/A DTD 1/23/65

Robert Kehlmann, as trustee for the Robert Kehlmann & Diana Tosto Kehlmann Living Trust U/A DTD

3/19/90

Robert Kehlmann, as trustee for the Trust FBO Ephraim Kehlmann U/A DTD 12/30/72

Donald Kent MD

Robert Korn, as Trustee for the Robert Korn Revocable Trust

Rose Less

Ruth Mechaneck

Harriet Meiss, as Trustee of the Harriet K. Meiss Trust

The Morse Family Foundation

Lanny Rose, as Trustee for the Lanny Rose Revocable Trust

Robert L. Schwartz, as trustee of the Robert L. Schwartz 2004 Revocable Trust

Elaine Schlessberg

Angelo Viola

Angelo Viola IRA

Allan Goldstein

Roger & Miriam Williams

Claimants Represented by Milberg LLP and Seeger & Weiss

Albert J. Goldstein U/W FBO Ruth E. Goldstein TTEE

Ann Denver

Norton Eisenberg

Export Technicians, Inc.

Stephen R. Goldenberg

Judith Rock Goldman

Jerry Guberman

Anita Karimian

Orthopaedic Specialty Group PC

Martin Rappaport

Paul J Robinson

Bernard Seldon

Harold A. Thau

The Aspen Company

Claimants Represented by Phillips Nizer LLP

Diane and Roger Peskin

Maureen Ebel

Alan and Rita English

Michael and Joan Epstein

Donald A. Benjamin

David Wingate

Sandra Busel Revocable Trust

08-01789-cgm Doc 1775 Filed 01/15/10 Entered 01/15/10 19:19:47 Main Document Pq 15 of 19

Joel Busel Revocable Trust

Martin Lifton

Robert F. Ferber

Armand Lindenbaum

Linda Waldman

Mike Stein

Sondra and Norman Feinberg

Chaitman/Schwebel LLC

Ronald Gene Wohl Credit Shelter Trust

Theresa Rose Ryan

Thomas A. Sherman

Barbara and Robert J. Vogel

Howard Israel

Nancy Feldman

David and Susan Glodstein

Brad E. Avergon and Cynthia B. Avergon

Ronnie Sue Ambrosino

Gross Associates

Sanford Harwood

Stephen and Leslie Ehrlich

Dara Norman Simons

Hannah P. Norman Revocable Trust

Paul Allen

Allen Family Trust

Cynthia & Ted Arenson

Jacqueline and Robert Avergon

William I. Bader

Berkowitz-Blau Foundation, Inc.

Morrey Berkwitz

Roz & Henry Bessel

Michael Brillante

Anna Cohn

Russell Dusek

Sabra and Marvin Englebardt Retirement Plan

Alan & Ritz English

Mark Feldman

Leonard Forrest Revocable Trust

Barbara & Richard Gaba

Sol Ganes

Kuntzman Family LLC

Carla Ginsburg

Sidney and Elaine Glodstein

Leslie Goldsmith

Susan Greer

WDG Associates Inc. Retirement Trust

Robert Halio

Estelle Harwood Family LP

Sanford Harwood Family LP

Toby Harwood

Annette Jungreis Trust

Irving Jungreis Trust

Saulius Kajota

Carol Kamenstein

Sloan Kamenstein

Tracy Kamenstein

Ken & Myrna Kohl

Miller Partnership

Miller Trust Partnership

Mishkin Family Trust

Grace Mishkin

William Mishkin

Carol & Stanley Nelson

Martin R. Harnick

Steven Norton

Preffer Family Trust

Realty Negotiators Inc. Defined Benefit Plan

Marvin and Roberta Plateis

Alan & Linda Rosenthal

Helene Saren-Lawrence

Elaine Schaffer Revocable Trust

Elaine Ruth Schaffer

Alice Schindler

Jeffrey Shankman

Herbert Silvera

Shirley Stone

Gunther Unflat

Carla Szymanski Revocable Trust

Whitman Partnership

Wohl George Partners LP

Robert Yaffe

Triangle Properties #39

R. R. Rosenthal Associates.

Claimants Represented by Rosen & Associates, P.C.

David Alan Schustack

Robert Jason Schustack

Claimant Represented by Schulte Roth & Zabel LLP

The Picower Foundation

Capital Growth Company

JF Partnership

JEMW Partnership

JLN Partnership

JAB Partnership

Jeffry M. Picower Special Company

JA Special Limited Partnership

Barbara Picower

Jeffry M. Picower

ACF Services Corporation Money Purchase Pension Plans

Trust U/W Abraham Ilershson H. Levine, D. Gerber, N. Levine as Co-Trustees

Noel Levine #2

Noel Levine

Harriette Levine

Noel Levine and Harriette Levine Foundation Inc.

Denise Saul

Dale Ellen Leff

Claimants Represented by Sonnenshein Nath & Rosenthal LLP

Alexander A. Stein Trust

Alvin Gindel Revocable Trust Agreement

Alvin R. Rush

BAM LP

Barbara Berdon

Barry Weisfeld

David R. Markin 2003 Trust

Davina Greenspan and Lori Friedman J/T WROS

Elaine Roberts

Elaine Stein Roberts IRA

Elizabeth D. French

Elliott J. Goldstein MD PC

Eric P. Stein

Eric P. Stein IRA

Estate of Helen Shurman

George and Sarah Berman

Greg Goldberg IRA

Harold Hein (IRA)

Jennifer Kelman Revocable Trust, Dated 12/22/04

Joel Goldberg-Pension Profit Sharing Plan

Joel Goldberg-Pension Profit Sharing Plan (not First Trust)

Kerri Goldberg IRA

Kings Park Inc.

L Rags Inc.

Lapin Children LLC

Lauren Goldberg IRA

Lena M. Stein Trust

Lesley Koeppel

LI RAM L.P.

Loren W. Stein

LS Zahn

MAR Partners

Margot Stein

Marilyn and Edward Kaplan

Marsha Peshkin

Marsha Peshkin IRA Marvin E. Bruce (IRA)

Maurice S. Sage Foundation Inc.

Melvin H. Gale and Leona Gale Trust Dated 01/04/94

Michael Mann and Meryl Mann

Millicent Rudnick

MMRNAssociates

Mona and Alan Fisher

Neil Reger Profit Sharing Keogh

Norma Shapiro IRA

Norma Shapiro Trustee

Richard E. Winer Revocable Trust

Robert C. Lapin IRA

Robert T. Schoen MD and Cynthia B. French J/T WROS

Robert W. Renfield Living Trust

Sage Associates

Sage Associates II

Sage Realty

Sharon Stein

Sidney Horowitz (IRA)

SRF Partners

Stanley Elias

Stanley T. Miller IRA

Toby T. Hobish

Trust of Bernice L. Rudnick, Cecil N. Rudnick, et al TSTEES Trust U/W/O Philip Shapiro

Claimants Represented by Johnson, Pope, Bokor, Ruppel & Burns, LLP

Anchor Holdings, LLC

Claimants Represented by David Polk & Wardwell LLP

Sterling Equities Associates

Arthur Friedman

David Katz

Gregory Katz

Michael Katz

Saul Katz

L. Thomas Osterman

Martin Tepper

Fred Wilpon

Jeff Wilpon

Richard Wilpon

Mets Limited Partnership

Claimants Represented by Morrison Cohen LLP

David Silver

Claimants Represented by Brown Rudnick LLP

Kenneth M. Krys and Christopher D. Stride, Liquidators of And For Fairfield Sentry Limited

Claimants Represented by Shearman & Sterling LLP

Carl J. Shapiro

Andrew Jaffe Trust U/D/T DTD 5/12/75 As Amended

Andrew N. Jaffe 1993 Irrev. Trust U/D/T DTD 6/11/93 As Amended

Carl Shapiro Trust U/D/T 4/9/03

Carl Shapiro and Ruth Shapiro Family Foundation

Ellen Jaffe Trust U/D/T DTD 5/8/03 As Amended

Jaffe Family 2004 Irrevocable Trust

Jaffe GC-1 LLC

Jennifer Segal Herman Trust U/D/T DTD 5/1/67 As Amended

Jennifer Segal Herman 1985 Trust Dated 4/16/84

Jonathan M. Segal Trust U/D/T DTD 12/1/70

Jonathan M. Segal 1989 Trust U/D/T DTD 3/8/89 As Amended

Jonathan M. Segal 2007 Trust

Kimberly Strauss 1988 Trust

Kimberly Strauss 2006 Irrevocable Trust

L. Shapiro Family Trust

Linda Shapiro Family Trust Dated 12/08/76

Linda Shapiro Waintrup 1992 Trust

LSW 2006 Irrevocable Trust

Michael S. Jaffe Trust U/D/T 9/25/71 As Amended

Michael Jaffe 1989 Trust U/D/T DTD 8/24/89 As Amended

Michael S. Jaffe 2007 Trust

Rhonda Shapiro Zinner 1993 Trust U/D/T DTD 7/7/93 As Amended

RSZ-JSH Partnership

Ruth Shapiro Trust U/D/T 4/9/03

Samantha Strauss 1985 Trust

Samantha L. Strauss 2003 Irrevocable Trust

Shapiro Family CLAT Joint Venture

Shapiro Family Ltd. Partnership

Shapiro GGC-1 LLC

Steven C. Jaffe Trust U/D/T DTD 9/25/71 As Amended

Steven Jaffe 1989 Trust U/D/T DTD 8/24/89 As Amended

Steven C. Jaffe 2007 Trust

Claimants Represented by Dewey & LeBouef LLP

Ellen G. Victor

Claimants Represented by McCarter & English

Wachovia Bank, National Association

Claimants Represented by Bruce S. Schaeffer

Irving J. Pinto Grantor Retained Annuity Trust of 1994

Irving J. Pinto Grantor Retained Annuity Trust of 1996

Amy Lome Pinto Revocable Trust

Claimants Represented by Kleinberg, Kaplan, Wolff & Cohen, P.C.

Lawrence Elins

Malibu Trading and Investing, L.P.

Claimants Represented by Goodwin Proctor LLP

Jeffrey A. Berman

Russell DeLucia

Ellenjoy Fields

Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust

Michael C. Lesser

Norman I. Lesser Rev. 11/97 Rev. Trust

Paula E. Lesser 11/97 Rev. Trust

Claimants Represented by Stanley Dale Cohen, Esq.

Lee Mellis

Jean Pomerantz T.O.D. Bonita Savitt

Claimants Represented by Cravath, Swaine & Moore LLP

Optimal Strategic U.S. Limited

Optimal Arbitrage Limited